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[11839/15]

DECLARATION AND POWER OF ATTORNEY

As a below named inventor, we hereby declare that:

Our residence, post office address and citizenship are as stated below next to our names.

We believe we are original, first and joint inventors of the subject matter that is claimed and for which a patent is sought on the invention entitled **ADJUSTABLE STEERING COLUMN**, the specification of which is being filed with the U.S. Patent and Trademark Office herewith.

We hereby state that we have reviewed and understand the contents of the above identified specification, including the claims.

We acknowledge the duty to disclose information that is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a).

We hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

PRIOR FOREIGN APPLICATION(S)

<u>101 56 327.2</u>	<u>Fed. Rep. of Germany</u>	<u>19 November 2001</u>	<u>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></u>
(Number)	(Country)	(Day/month/year filed)	Priority Claimed Under 35 USC 119

And we hereby appoint Richard L. Mayer (Registration No. 22,490) our attorney with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

Please address all communications regarding this application to:

KENYON & KENYON



26646

PATENT TRADEMARK OFFICE

Direct all telephone calls to Richard L. Mayer at (212) 425-7200.

We hereby declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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Inventor's Signature:

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